

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 06/07/12

PAGE 1

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHEBEAGUE ISLAND

2012-13

499 - 385

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	19	0	19	0	19
10	ATTENDING PUPILS (OCTOBER 2011)	17	0	17	0	17
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	18.0	0.0	18.0 (100%)	0.0 ( 0%)	18.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	1.1 (17:1)	0.0 (16:1)	0.0 (15:1)	=	1.1	/	3.5	=	.31	X	162,471	=	50,366	0
B.	GUIDANCE	0.1 (315:1)	0.0 (315:1)	0.0 (225:1)	=	0.1	/	0.0	=	.10	X	0	=	3,226	0
C.	LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
D.	HEALTH	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
E.	EDUCATION TECHS	0.2 (090:1)	0.0 (090:1)	0.0 (225:1)	=	0.2	/	2.0	=	.10	X	40,868	=	4,087	0
F.	LIBRARY TECHS	0.0 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
G.	CLERICAL	0.1 (180:1)	0.0 (180:1)	0.0 (180:1)	=	0.1	/	0.7	=	.14	X	20,897	=	2,926	0
H.	SCHOOL ADMIN.	0.1 (275:1)	0.0 (275:1)	0.0 (284:1)	=	0.1	/	0.4	=	.25	X	27,812	=	6,953	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		666	0
B.	Supplies and Equipment	346	478		6,228	0
C.	Professional Development	59	59		1,062	0
D.	Instructional Leadership Support	24	24		432	0
E.	Co- and Extra-Curricular Student	34	114		612	0
F.	System Administration/Support	220	220		3,960	0
G.	Operations & Maintenance	1,013	1,204		18,234	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	10,182	0
B.	Education & Library Technicians	36.00%	1,471	0
C.	Clerical	29.00%	849	0
D.	School Administrators	14.00%	973	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	5,457	0
16	Adjustment for Title I Revenues	0	0

17	TOTALS	117,684	0
18	E.P.S. RATES	6,538	7,598

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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499 - 385

## =====

## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	38.0	8.0	46.0		
	OCTOBER 2009	27.0	11.0	38.0		
	APRIL 2010	27.0	11.0	38.0		
	OCTOBER 2010	25.0	13.0	38.0		
	APRIL 2011	26.0	13.0	39.0		
	OCTOBER 2011	26.0	12.0	38.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	26.0 +	2.16	X	6,538.00	= 184,110.08
	9-12 PUPILS	12.5 +	0.00	X	7,598.00	= 94,975.00
	ADULT EDUC. COURSES AT .1	0.0		X	7,598.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,538.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,598.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1538	4.0	X .15	X	6,538.00	= 3,922.80
	9-12 DISADVANTAGED @ .1538	1.9	X .15	X	7,598.00	= 2,165.43
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,538.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	7,598.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	26.0		X	43.00	= 1,118.00
	9-12 STUDENT ASSESSMENT	12.5		X	43.00	= 537.50
	K-8 TECHNOLOGY RESOURCES	26.0		X	98.00	= 2,548.00
	9-12 TECHNOLOGY RESOURCES	12.5		X	296.00	= 3,700.00
	K-2 PUPILS	8.5	X .10	X	6,538.00	= 5,557.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 19,200.22
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					317,834.33
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					308,299.30
30	ADJUSTED TOTAL OPERATING ALLOCATION					308,299.30

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHEBEAGUE ISLAND

2012-13

499 - 385

## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					68,076.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					84,760.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					152,836.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					461,135.50

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	CHEBEAGUE I				
	11/01/12	SHARE OF SAD 51 WILSON SCH	35,240.48	1,831.99	37,072.47
	05/01/13	SHARE OF SAD 51 WILSON SCH	0.00	1,215.28	1,215.28
	10/15/12	SHARE OF SAD 51 NEW MS	84,420.00	15,884.36	100,304.36
	04/15/13	SHARE OF SAD 51 NEW MS	0.00	18,689.99	18,689.99
42	TOTAL PRINCIPAL & INTEREST		119,660.48	37,621.62	157,282.10
43	APPROVED LEASES FOR 2011-12 - CHEBEAGUE ISLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - CHEBEAGUE ISLAND				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - CHEBEAGUE ISLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				157,282.10
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				618,417.60

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 06/07/12

PAGE 4

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHEBEAGUE ISLAND

2012-13

499 - 385

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
CHEBEAGUE ISLAND	38.5 100.00%		618,417.60		0.00		618,417.60		
TOTAL	38.5						618,417.60		
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		2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CHEBEAGUE ISLAND		210,700,000	7.690	1,620,283.00		618,417.60	618,417.60	100.00%	2.94M
TOTAL		210,700,000		1,620,283.00		618,417.60	618,417.60	100.00%	2.94M
							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						618,417.60	618,417.60	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2							96,179.10-	96,179.10
49B	ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS							23,826.60-	23,826.60
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						618,417.60	498,411.90	120,005.70
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
59D	BUS REFURBISHING ADJUSTMENT								0.00
59E	LESS MAINECARE SEED								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								120,005.70
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 80.59% STATE SHARE % = 19.41%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION						627,952.63		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CHEBEAGUE ISLAND	618,417.60	498,411.90	100.00%	2.37
TOTAL	618,417.60	498,411.90	100.00%	2.37